

EXHIBIT C-4 - UNTIMELY BOOKS AND RECORDS TAX CLAIMS

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT | DATE FILED | DOCKETED DEBTOR |
|--------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------|------------|---------------------------------------------|
| STATE OF NEW JERSEY COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695 | 16546 | Secured: Priority: Administrative: \$1,158,884.07 Unsecured: Total: \$1,158,884.07 | 02/20/2007 | DELPHI CORPORATION (05-44481) |
| STATE OF WISCONSIN DEPARTMENT OF REVENUE PO BOX 8901 MADISON, WI 53708-8901 | 16620 | Secured: Priority: Administrative: Unsecured: \$4,528.25 Total: \$4,528.25 | 07/02/2007 | DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640) |

Total: 2 \$1,163,412.32